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IDAHO PUBLIC TELEVISION
90 DAY FOLLOW-UP

On November 27, 2008, the Legislative Services Office released an audit report for Idaho Public Television (IdahoPTV) for fiscal year 2008. IdahoPTV was contacted on February 19, 2009, and this report addresses how IdahoPTV has responded to the one finding and recommendation contained in that report.

FINDING #1

Internal control weaknesses exist in the process for preparing the financial statements and note disclosures.

We recommended that IdahoPTV review the internal controls over the financial statements and notes, and strengthen the processes as appropriate. This review should include the processes for ensuring the accuracy and completeness of the financial statements and note disclosures.

AUDIT FOLLOW-UP

IdahoPTV has hired a new chief financial officer and is in the process of filling the financial specialist senior position. This would allow the staff to prepare the financial statements and note disclosures, and for the chief financial officer to review them for accuracy and completeness to ensure controls are working properly. Since financial statements and notes are completed annually, IdahoPTV cannot verify the accuracy of this process until the fiscal year 2009 audit is completed next year.

STATUS

OPEN